

Kepada Yth :

Responden

Di tempat

Bersama ini saya :

Nama: Ecy Irwana Santi

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Status : Mahasiswa Pasca Sarjana (S-2), Fakultas Ekonomi, Jurusan Akuntansi, Universitas
Wijaya Kusuma Surabaya

Dalam rangka untuk penelitian tesis Program Pasca Sarjana Fakultas Ekonomi, Jurusan Akuntansi, Universitas Wijaya Kusuma, saya memerlukan informasi untuk mendukung penelitian yang saya lakukan dengan judul “Pengaruh Kompetensi, Independensi, Motivasi, Akuntabilitas dan Integritas Terhadap Kualitas Audit pada Inspektorat Kabupaten Bojonegoro, Tuban dan Lamongan”.

Untuk itu kami mohon kesediaan Bapak/Ibu/Saudara/i berpartisipasi dalam penelitian ini dengan mengisi kuesioner yang terlampir. kesediaan Bapak/Ibu/Saudara/i mengisi kuesioner ini sangat menentukan keberhasilan penelitian yang saya lakukan.

Perlu Bapak/Ibu/Saudara/i ketahui sesuai dengan etika dalam penelitian, data yang saya peroleh akan dijaga kerahasiaannya dan digunakan semata-mata untuk kepentingan penelitian. Saya harap Bapak/Ibu/Saudara/i dapat mengembalikan kuesioner ini maksimal 1 (satu) minggu setelah kuesioner tersebut diterima.

Atas kesediaan Bapak/Ibu/Saudara/i meluangkan waktu mengisi kuesioner tersebut, saya ucapkan terima kasih.

Hormat Saya

Ecy Irwana Santi

LEMBAR KUESIONER

PENGARUH KOMPETENSI, INDEPENDENSI, MOTIVASI, AKUNTABILITAS DAN INTEGRITAS TERHADAP KUALITAS AUDIT PADA INSPEKTORAT KABUPATEN LAMONGAN, KABUPATEN BOJONEGORO DAN KABUPATEN TUBAN

Petunjuk Pengisian Kuesioner

1. Kuesioner terdiri dari pertanyaan, yang terdiri dari pertanyaan mengenai kompetensi auditor internal, pertanyaan mengenai independensi auditor internal, pertanyaan mengenai motivasi auditor internal dan pertanyaan mengenai kualitas audit.
2. Pengisian kuesioner ini harap diisi seluruhnya sesuai dengan pertanyaan yang telah disediakan, guna membantu penulis dalam kepentingan penelitian.
3. Pilihlah salah satu jawaban/pendapat yang menurut Bapak/Ibu /Sdr/i yang paling sesuai dengan memberikan tanda ceklis (✓) pada kolom yang telah disediakan

DEMOGRAFI RESPONDEN

Daftar pertanyaan berikut terdiri dari tipe isian dan tipe pilihan. Pada tipe isian, mohon kesediaan Bapak/Ibu mengisi jawaban pada tempat jawaban yang telah disediakan dengan singkat dan jelas, dan pada tipe pilihan berilah tanda Silang (X) pada huruf yang merupakan pilihan jawaban yang tepat pada pertanyaan berikut ini:

1. Nama :
2. Umur : tahun
3. Jenis Kelamin : () Pria () Wanita
4. Masa Kerja : tahun
5. Golongan :
6. Jabatan :
7. Pendidikan terakhir : Jurusan
8. Pendidikan dan pelatihan tentang audit yang pernah diikuti: kali

Sebutkan:

- a.
- b.
- c.
- d.
- e.

Silahkan memberikan jawaban anda dengan memberikan tanda silang (X) pada pilihan jawaban yang tersedia:

SS : jika pernyataan tersebut SANGAT SESUAI dengan diri Anda

S : jika pernyataan tersebut SESUAI dengan diri Anda

TS : jika pernyataan tersebut TIDAK SESUAI dengan diri Anda

STS : jika pernyataan tersebut SANGAT TIDAK SESUAI dengan diri Anda

DAFTAR PERNYATAAN UNTUK VARIABEL KOMPETENSI AUDITOR

(diadopsi dari penelitian Efendy (2010))

| No | Pernyataan | STS | TS | S | SS |
|--|--|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Indikator Penguasaan Standar Akuntansi dan Auditing | | | | | |
| 1 | Di bangku kuliah (pendidikan formal) saya memperoleh pengetahuan yang sangat berguna dalam proses audit | | | | |
| 2 | Saya memahami dan mampu melakukan audit sesuai standar akuntansi dan auditing yang berlaku | | | | |
| Indikator Wawasan tentang Pemerintahan | | | | | |
| 3 | Saya memahami hal-hal terkait pemerintahan (di antaranya struktur organisasi, fungsi, program, dan kegiatan pemerintahan) | | | | |
| Indikator Peningkatan Keahlian | | | | | |
| 4 | Seiring bertambahnya masa kerja saya sebaga auditor, keahlian auditing saya pun makin bertambah | | | | |
| 5 | Saya selalu mengikuti dengan serius pelatihan akuntansi dan audit yang diselenggarakan internal inspektorat | | | | |
| 6 | Dengan inisiatif sendiri saya berusaha meningkatkan penguasaan akuntansi dan auditing dengan membaca literatur atau mengikuti pelatihan di luar lingkungan inspektorat | | | | |

DAFTAR PERNYATAAN UNTUK VARIABEL INDEPENDENSI

(diadopsi dari penelitian Efendy (2010))

| No | Pernyataan | STS | TS | S | SS |
|--|---|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Indikator Gangguan Ekstern | | | | | |
| Indikator Gangguan Pribadi | | | | | |
| 1 | Saya merasa tidak independen. Auditee meminta temuan yang ada tidak dicantumkan dalam laporan audit. Saya sulit menolak permintaan auditee tersebut karena yang bersangkutan adalah kenalan baik yang sewaktu-waktu mungkin akan saya butuhkan bantuannya | | | | |
| 2 | Saya membatasi lingkup pertanyaan pada saat audit karena auditee masih punya hubungan darah dengan saya | | | | |
| 3 | Saya menemukan beberapa kesalahan pencatatan yang disengaja oleh auditee akan tetapi tidak semua kesalahan tersebut saya laporkan kepada atasan karena saya | | | | |
| 4 | Saya memberitahu atasan jika saya memiliki gangguan independensi | | | | |
| Indikator Gangguan Ekstern | | | | | |
| 1 | Saya tidak peduli apakah saya akan dimutasi karena mengungkapkan temuan apa adanya | | | | |
| 2 | Tidak ada gunanya saya melakukan audit dengan sungguh-sungguh. Saya tahu, ada pihak yang punya wewenang untuk menolak pertimbangan yang saya berikan pada laporan audit | | | | |

DAFTAR PERNYATAN VARIBEL MOTIVASI

(diadopsi dari penelitian Efendy (2010))

| No | Pernyataan | STS | TS | S | SS |
|--|---|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Tingkat Aspirasi: Urgensi Audit yang Berkualitas | | | | | |
| 1 | Tanpa auditor internal, sebenarnya pemerintahan sudah bisa berjalan dengan baik | | | | |
| 2 | Hasil audit saya benar-benar dimanfaatkan oleh penentu kebijakan sehingga akan memberi pengaruh yang cukup besar bagi peningkatan kualitas pelayanan publik | | | | |
| 3 | Saya tidak akan menerima dampak negatif apa pun jika tidak melakukan audit dengan baik | | | | |
| Indikator Ketangguhan | | | | | |
| 4 | Saya cenderung memaafkan jika ada sedikit penyimpangan karena saya pun mungkin akan melakukan kesalahan yang sama jika ada pada posisi tersebut | | | | |
| Indikator Keuletan | | | | | |
| 5 | Apa yang saya lakukan selama ini sudah cukup baik, tidak perlu adanya perbaikan | | | | |
| 6 | Saya sering melakukan introspeksi diri | | | | |
| Indikator Konsistensi | | | | | |
| 7 | Saya akan mempertahankan hasil audit saya meskipun berbeda dengan hasil audit rekan lain dalam tim | | | | |

DAFTAR PERNYATAN VARIBEL AKUNTABILITAS

(diadopsi dari penelitian Adha (2016))

| No | Pernyataan | STS | TS | S | SS |
|--|---|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Tanggungjawab | | | | | |
| 1 | Auditor memiliki motivasi yang tinggi untuk | | | | |

| | | | | | |
|---|---|--|--|--|--|
| | melaksanakan pekerjaan dengan baik. | | | | |
| 2 | Auditor mencurahkan seluruh usaha, daya pikir dalam melaksanakan pekerjaan. | | | | |
| 3 | Auditor sangat yakin bahwa pekerjaan yang dilakukan akan diperiksa oleh atasan atau pihak lain | | | | |
| 4 | Dalam setiap penugasan audit, auditor selalu melaksanakan tahap-tahap auditor secara lengkap | | | | |
| 5 | Auditor memberikan respon yang tepat dan melaporkan keputusan yang lebih realistis dalam penyusunan audit | | | | |

DAFTAR PERNYATAN VARIBEL INTEGRITAS

(diadopsi dari penelitian Sukriah (2009))

| No | Pernyataan | STS | TS | S | SS |
|--|--|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Indikator Kejujuran Auditor | | | | | |
| 1 | Auditor harus taat pada peraturan-peraturan baik diawasi maupun tidak diawasi. | | | | |
| 2 | Auditor harus bekerja sesuai keadaan yang sebenarnya, tidak menambah maupun mengurangi fakta yang ada | | | | |
| 3 | Auditor tidak menerima segala sesuatu dalam bentuk apapun yang bukan haknya | | | | |
| Indikator Keberanian Auditor | | | | | |
| 4 | Auditor tidak dapat diintimidasi oleh orang lain dan tidak tunduk karena tekanan yang dilakukan oleh orang lain guna mempengaruhi sikap dan pendapatnya. | | | | |
| 5 | Auditor mengemukakan hal-hal yang menurut pertimbangan dan keyakinannya perlu dilakukan. | | | | |
| 6 | Auditor harus memiliki rasa percaya diri yang besar dalam menghadapi berbagai kesulitan | | | | |
| Indikator Sikap Bijaksana Auditor | | | | | |
| 7 | Auditor selalu menimbang permasalahan berikut akibat- | | | | |

| | | | | | |
|---|--|--|--|--|--|
| | akibatnya dengan seksama | | | | |
| 8 | Auditor mempertimbangkan kepentingan negara | | | | |
| 9 | Auditor tidak mempertimbangkan keadaan seseorang/sekelompok orang atau suatu unit organisasi untuk membenarkan perbuatan melanggar ketentuan atau peraturan perundang-undangan yang berlaku. | | | | |

DAFTAR PERNYATAN VARIBEL KUALITAS AUDIT

(diadopsi dari penelitian Efendy (2010))

| No | Pernyataan | STS | TS | S | SS |
|--|---|-----|----|---|----|
| Bagaimana Pendapat Bapak dan Ibu mengenai pernyataan berikut: | | | | | |
| Keakuratan Temuan Audit | | | | | |
| 1 | Saya menjamin temuan audit saya akurat. Saya bisa menemukan sekecil apapun kesalahan / penyimpangan yang Ada | | | | |
| 2 | Saya tidak pernah melakukan rekayasa. Temuan apapun saya laporkan apa adanya | | | | |
| Indikator Sikap Skeptis | | | | | |
| 3 | Saya percaya pada auditee saya kali ini tidak akan saya temui kesalahan / penyimpangan. Sebab sebelumnya saya pernah mengaudit auditee yang sama dan waktu itu tidak ada temuan | | | | |
| Indikator Nilai Rekomendasi | | | | | |
| 4 | Rekomendasi yang saya berikan dapat memperbaiki penyebab dari kesalahan / penyimpangan yang ada | | | | |
| Indikator Kejelasan Laporan | | | | | |
| 5 | Laporan hasil audit saya dapat dipahami oleh auditee | | | | |
| Indikator Manfaat Audit | | | | | |
| 6 | Audit yang saya lakukan akan dapat menurunkan tingkat kesalahan / penyimpangan yang selama ini terjadi | | | | |
| indikator Tindak Lanjut | | | | | |

| | | | | | |
|---|---|--|--|--|--|
| 7 | Hasil audit saya dapat ditindaklanjuti oleh auditee | | | | |
| 8 | Saya terus memantau tindak lanjut hasil audit | | | | |

LAMPIRAN 5

HASIL STATISTIK DESKRIPTIF

Descriptive Statistics

| | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance |
|--------------------|-----------|-----------|-----------|-----------|-----------|----------------|-----------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic |
| kompetensi x1 | 54 | 11.00 | 11.00 | 22.00 | 17.8148 | 2.46541 | 6.078 |
| independensi x2 | 53 | 12.00 | 9.00 | 21.00 | 16.0189 | 2.53051 | 6.403 |
| motivasi x3 | 53 | 10.00 | 15.00 | 25.00 | 19.6981 | 2.35817 | 5.561 |
| akuntabilitas x4 | 53 | 5.00 | 13.00 | 18.00 | 16.1509 | 1.23095 | 1.515 |
| integritas x5 | 53 | 11.00 | 19.00 | 30.00 | 25.5472 | 2.42238 | 5.868 |
| kualitas audit y | 53 | 10.00 | 16.00 | 26.00 | 22.1698 | 2.36754 | 5.605 |
| Valid N (listwise) | 53 | | | | | | |

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----|----|---------|---------|--------|----------------|
| y1 | 53 | 1.00 | 4.00 | 2.7925 | .53200 |
| y2 | 53 | 1.00 | 4.00 | 2.4151 | .74509 |
| y3 | 53 | 1.00 | 4.00 | 2.6415 | .94247 |
| y4 | 53 | 1.00 | 4.00 | 2.7170 | .84073 |
| y5 | 53 | 1.00 | 4.00 | 2.7358 | .71120 |
| y6 | 53 | 1.00 | 4.00 | 2.7170 | .88529 |

| | | | | | |
|--------------------|----|-------|-------|---------|---------|
| y7 | 53 | 1.00 | 4.00 | 3.2075 | .68944 |
| y8 | 53 | 1.00 | 4.00 | 2.9434 | .76999 |
| Kualitas Audit | 53 | 16.00 | 26.00 | 22.1698 | 2.36754 |
| Valid N (listwise) | 53 | | | | |

DESCRIPTIVES VARIABLES=x1.1 x1.2 x1.3 x1.4 x.1.5 x1.6 kompetensi

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptive Statistics

| | N | Range | Minimum | Maximum | Mean | | Std. Deviation | Variance |
|--------------------|-----------|-----------|-----------|-----------|-----------|------------|----------------|-----------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic | Statistic |
| Kompetensi | 53 | 3.00 | 1.00 | 4.00 | 2.8491 | .09860 | .71780 | .515 |
| Kompetensi | 53 | 3.00 | 1.00 | 4.00 | 2.8113 | .08107 | .59020 | .348 |
| Kompetensi | 53 | 3.00 | 1.00 | 4.00 | 2.9623 | .08503 | .61900 | .383 |
| Kompetensi | 53 | 3.00 | 1.00 | 4.00 | 3.0000 | .10433 | .75955 | .577 |
| Kompetensi | 53 | 2.00 | 2.00 | 4.00 | 3.1132 | .09199 | .66968 | .448 |
| Kompetensi | 53 | 3.00 | 1.00 | 4.00 | 2.9434 | .10228 | .74460 | .554 |
| Valid N (listwise) | 53 | | | | | | | |

DESCRIPTIVES VARIABLES=item1 item2 item3 item4 item5 item6 Independensi

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptive Statistics

| | N | Range | Minimum | Maximum | Mean | Std. Deviation | Variance |
|--------------------|----|-------|---------|---------|--------|----------------|----------|
| Independensi | 53 | 1.00 | 1.00 | 2.00 | 1.4906 | .50469 | .255 |
| Independensi | 53 | 2.00 | 1.00 | 3.00 | 1.8113 | .44100 | .194 |
| Independensi | 53 | 3.00 | 1.00 | 4.00 | 1.8113 | .55666 | .310 |
| Independensi | 53 | 2.00 | 2.00 | 4.00 | 3.1132 | .50613 | .256 |
| Independensi | 53 | 3.00 | 1.00 | 4.00 | 2.8868 | .72484 | .525 |
| Independensi | 53 | 3.00 | 1.00 | 4.00 | 2.6981 | .69573 | .484 |
| Valid N (listwise) | 53 | | | | | | |

DESCRIPTIVES VARIABLES=x3.1 x3.2 x3.3 x3.4 x3.5 x3.6 x3.7 motivasi

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|------|----|---------|---------|--------|----------------|
| x3.1 | 81 | 1.00 | 3.00 | 1.8519 | .50277 |
| x3.2 | 81 | 2.00 | 4.00 | 2.9383 | .61939 |

| | | | | | |
|--------------------|----|-------|-------|---------|---------|
| x3.3 | 81 | 2.00 | 4.00 | 3.1358 | .58637 |
| x3.4 | 81 | 2.00 | 4.00 | 2.8765 | .62014 |
| x3.5 | 81 | 2.00 | 4.00 | 2.8889 | .57009 |
| x3.6 | 81 | 2.00 | 4.00 | 2.8765 | .53345 |
| x3.7 | 81 | 2.00 | 4.00 | 2.8642 | .73745 |
| Motivasi | 81 | 15.00 | 25.00 | 19.4321 | 2.51961 |
| Valid N (listwise) | 81 | | | | |

DESCRIPTIVES VARIABLES=x4.1 x4.2 x4.3 x4.4 x4.5 akuntabilitas

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|---------|----------------|
| x4.1 | 53 | 3.00 | 4.00 | 3.2642 | .44510 |
| x4.2 | 53 | 2.00 | 4.00 | 3.3774 | .52720 |
| x4.3 | 53 | 2.00 | 4.00 | 3.1509 | .45557 |
| x4.4 | 53 | 3.00 | 4.00 | 3.2264 | .42252 |
| x4.5 | 53 | 2.00 | 4.00 | 3.1698 | .54547 |
| Akuntabilitas | 53 | 14.00 | 18.00 | 16.1887 | 1.16118 |
| Valid N (listwise) | 53 | | | | |

GET

FILE='C:\Users\USER\Documents\x5.sav'.

DATASET NAME DataSet1 WINDOW=FRONT.

DESCRIPTIVES VARIABLES=x5.1 x5.2 x5.3 x5.4 x5.5 x5.6 x5.7 x5.8 x5.9 integritas

/STATISTICS=MEAN STDDEV MIN MAX.

LAMPIRAN 5

UJI REALIBILITAS

Reliability

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 53 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 53 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .763 | 41 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item- Total Correlation | Cronbach's Alpha if Item Deleted |
|------|-------------------------------|-----------------------------------|--------------------------------------|--|
| X1.1 | 115.0189 | 70.673 | .631 | .742 |
| X1.2 | 115.1132 | 73.756 | .475 | .751 |
| X1.3 | 115.0377 | 72.614 | .522 | .748 |
| X1.4 | 115.1887 | 73.733 | .370 | .753 |
| X1.5 | 114.9623 | 74.922 | .306 | .756 |
| X1.6 | 115.1132 | 72.872 | .434 | .750 |
| X2.1 | 115.2264 | 77.025 | .446 | .762 |
| X2.2 | 115.6038 | 74.782 | .459 | .758 |
| X2.3 | 115.3774 | 70.855 | .437 | .748 |
| X2.4 | 115.3019 | 68.753 | .661 | .737 |
| X2.5 | 115.2830 | 73.245 | .404 | .752 |
| X2.6 | 115.3019 | 70.830 | .474 | .746 |
| X3.1 | 116.4151 | 80.709 | .343 | .774 |
| X3.2 | 114.7547 | 79.112 | .378 | .768 |
| X3.3 | 114.9811 | 77.403 | .452 | .767 |
| X3.4 | 114.9811 | 81.519 | .456 | .780 |
| X3.5 | 114.7170 | 81.168 | .352 | .777 |
| X3.6 | 114.8113 | 80.348 | .331 | .772 |
| X3.7 | 115.0566 | 78.708 | .445 | .772 |
| X4.1 | 114.6792 | 78.607 | .419 | .767 |
| X4.2 | 114.9057 | 73.279 | .455 | .750 |

| | | | | |
|------|----------|--------|------|------|
| X4.3 | 114.8491 | 76.784 | .583 | .761 |
| X4.4 | 114.6981 | 76.215 | .409 | .760 |
| X4.5 | 114.7736 | 79.909 | .384 | .770 |
| X5.1 | 114.9245 | 79.225 | .422 | .767 |
| X5.2 | 114.6604 | 79.921 | .563 | .772 |
| X5.3 | 115.2264 | 77.025 | .346 | .762 |
| X5.4 | 115.6038 | 74.782 | .359 | .758 |
| X5.5 | 115.3774 | 70.855 | .437 | .748 |
| X5.6 | 115.3019 | 68.753 | .661 | .737 |
| X5.7 | 115.2830 | 73.245 | .404 | .752 |
| X5.8 | 115.3019 | 70.830 | .474 | .746 |
| X5.9 | 114.9434 | 79.554 | .307 | .775 |
| Y1 | 115.2264 | 77.025 | .346 | .762 |
| Y2 | 115.6038 | 74.782 | .459 | .758 |
| Y3 | 115.3774 | 70.855 | .437 | .748 |
| Y4 | 115.3019 | 68.753 | .661 | .737 |
| Y5 | 115.2830 | 73.245 | .404 | .752 |
| Y6 | 115.3019 | 70.830 | .474 | .746 |
| Y7 | 114.8113 | 80.694 | .502 | .777 |
| Y8 | 115.0755 | 80.110 | .447 | .776 |

LAMPIRAN 7

HASIL UJI VALIDITAS

Correlations

| | | x1.1 | x.1.2 | x1.3 | xi.4 | x1.5 | x1.6 | kompeten |
|-------|---------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|----------|
| x1.1 | Pearson Correlation | 1 | .288 ⁺ | .370 ^{**} | .231 | .196 | .183 | .5 |
| | Sig. (2-tailed) | | .039 | .007 | .100 | .164 | .195 | . |
| | N | 52 | 52 | 52 | 52 | 52 | 52 | |
| x.1.2 | Pearson Correlation | .288 ⁺ | 1 | .108 | .450 ^{**} | .682 ^{**} | .598 ^{**} | .7 |
| | Sig. (2-tailed) | .039 | | .443 | .001 | .000 | .000 | . |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |
| x1.3 | Pearson Correlation | .370 ^{**} | .108 | 1 | .354 ^{**} | .147 | .219 | .5 |
| | Sig. (2-tailed) | .007 | .443 | | .009 | .294 | .116 | . |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |

| | | | | | | | | |
|------------|---------------------|--------|--------|--------|--------|--------|--------|----|
| xi.4 | Pearson Correlation | .231 | .450** | .354** | 1 | .543** | .621** | .7 |
| | Sig. (2-tailed) | .100 | .001 | .009 | | .000 | .000 | . |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |
| x1.5 | Pearson Correlation | .196 | .682** | .147 | .543** | 1 | .580** | .7 |
| | Sig. (2-tailed) | .164 | .000 | .294 | .000 | | .000 | . |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |
| x1.6 | Pearson Correlation | .183 | .598** | .219 | .621** | .580** | 1 | .7 |
| | Sig. (2-tailed) | .195 | .000 | .116 | .000 | .000 | | . |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |
| kompetensi | Pearson Correlation | .528** | .745** | .520** | .790** | .763** | .790** | |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 52 | 53 | 53 | 53 | 53 | 53 | |

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

| | | x2.1 | x2.2 | x2.3 | x2.4 | x2.5 | x2.6 | Independensi |
|------|---------------------|------|------|------|-------|-------|-------|--------------|
| x2.1 | Pearson Correlation | 1 | .049 | .063 | .183 | .177 | .001 | .333* |
| | Sig. (2-tailed) | | .730 | .653 | .190 | .205 | .995 | .015 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x2.2 | Pearson Correlation | .049 | 1 | .161 | .301* | .283* | -.023 | .526** |
| | Sig. (2-tailed) | .730 | | .249 | .028 | .040 | .873 | .000 |

| | | | | | | | | |
|--------------|---------------------|-------|--------|--------|--------|--------|--------|--------|
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x2.3 | Pearson Correlation | .063 | .161 | 1 | .219 | .086 | .245 | .608** |
| | Sig. (2-tailed) | .653 | .249 | | .115 | .543 | .077 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x2.4 | Pearson Correlation | .183 | .301* | .219 | 1 | .283* | .388** | .722** |
| | Sig. (2-tailed) | .190 | .028 | .115 | | .040 | .004 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x2.5 | Pearson Correlation | .177 | .283* | .086 | .283* | 1 | .001 | .516** |
| | Sig. (2-tailed) | .205 | .040 | .543 | .040 | | .993 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x2.6 | Pearson Correlation | .001 | -.023 | .245 | .388** | .001 | 1 | .552** |
| | Sig. (2-tailed) | .995 | .873 | .077 | .004 | .993 | | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Independence | Pearson Correlation | .333* | .526** | .608** | .722** | .516** | .552** | 1 |
| nsi | Sig. (2-tailed) | .015 | .000 | .000 | .000 | .000 | .000 | |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 |

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

| | x3.1 | x3.2 | x3.3 | x3.4 | x3.5 | x3.6 | x3.7 | motivasi |
|---------------------------|-------|--------|--------|--------|--------|--------|--------|----------|
| x3.1 Pearson Correlation | 1 | .172 | -.130 | .141 | .073 | .139 | .141 | .363 |
| Sig. (2-tailed) | | .219 | .355 | .315 | .604 | .320 | .313 | .007 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.2 Pearson Correlation | -.172 | 1 | .170 | .115 | .134 | .236 | .123 | .449** |
| Sig. (2-tailed) | .219 | | .224 | .410 | .338 | .089 | .381 | .001 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.3 Pearson Correlation | -.130 | .170 | 1 | .087 | .221 | .075 | .199 | .515** |
| Sig. (2-tailed) | .355 | .224 | | .535 | .112 | .594 | .154 | .000 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.4 Pearson Correlation | .141 | .115 | .087 | 1 | .107 | .194 | .045 | .537** |
| Sig. (2-tailed) | .315 | .410 | .535 | | .447 | .163 | .750 | .000 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.5 Pearson Correlation | -.073 | .134 | .221 | .107 | 1 | .127 | .231 | .517** |
| Sig. (2-tailed) | .604 | .338 | .112 | .447 | | .364 | .095 | .000 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.6 Pearson Correlation | .139 | .236 | .075 | .194 | .127 | 1 | .136 | .497** |
| Sig. (2-tailed) | .320 | .089 | .594 | .163 | .364 | | .331 | .000 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x3.7 Pearson Correlation | .141 | .123 | .199 | .045 | .231 | .136 | 1 | .590** |
| Sig. (2-tailed) | .313 | .381 | .154 | .750 | .095 | .331 | | .000 |
| N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| motiv Pearson Correlation | .363 | .449** | .515** | .537** | .517** | .497** | .590** | 1 |

| | | | | | | | | | |
|-----|-----------------|------|------|------|------|------|------|------|----|
| asi | Sig. (2-tailed) | .007 | .001 | .000 | .000 | .000 | .000 | .000 | |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

| | | x4.1 | x4.2 | x4.3 | x4.4 | x4.5 | akuntabilitas |
|------|---------------------|-------|-------|-------|-------|-------|---------------|
| x4.1 | Pearson Correlation | 1 | -.030 | -.011 | -.023 | .187 | .423** |
| | Sig. (2-tailed) | | .832 | .939 | .869 | .180 | .002 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |
| x4.2 | Pearson Correlation | -.030 | 1 | .127 | .174 | -.003 | .586** |
| | Sig. (2-tailed) | .832 | | .365 | .212 | .982 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |
| x4.3 | Pearson Correlation | -.011 | .127 | 1 | -.002 | .219 | .527** |
| | Sig. (2-tailed) | .939 | .365 | | .991 | .116 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |
| x4.4 | Pearson Correlation | -.023 | .174 | -.002 | 1 | -.218 | .447** |
| | Sig. (2-tailed) | .869 | .212 | .991 | | .116 | .001 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |
| x4.5 | Pearson Correlation | .187 | -.003 | .219 | -.218 | 1 | .421** |

| | | | | | | | |
|---------------|---------------------|--------|--------|--------|--------|--------|------|
| | Sig. (2-tailed) | .180 | .982 | .116 | .116 | | .002 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |
| akuntabilitas | Pearson Correlation | .423** | .586** | .527** | .447** | .421** | 1 |
| | Sig. (2-tailed) | .002 | .000 | .000 | .001 | .002 | |
| | N | 53 | 53 | 53 | 53 | 53 | 53 |

** . Correlation is significant at the 0.01 level (2-tailed).

Correlations

| | x5.1 | x5.2 | x5.3 | x5.4 | x5.5 | x5.6 | x5.7 | x5.8 | x5.9 | integritas | |
|------|---------------------|-------|-------|-------|-------|-------|--------|--------|-------|------------|------|
| x5.1 | Pearson Correlation | 1 | -.171 | .010 | .179 | -.079 | .584** | .479** | .092 | -.041 | .414 |
| | Sig. (2-tailed) | | .220 | .943 | .200 | .572 | .000 | .000 | .514 | .773 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.2 | Pearson Correlation | -.171 | 1 | .025 | -.209 | .101 | -.063 | -.085 | -.038 | .431** | .390 |
| | Sig. (2-tailed) | .220 | | .860 | .133 | .470 | .652 | .546 | .387 | .001 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.3 | Pearson Correlation | .010 | .025 | 1 | -.060 | .075 | -.099 | .125 | .021 | .061 | .350 |
| | Sig. (2-tailed) | .943 | .860 | | .668 | .196 | .180 | .373 | .881 | .665 | .010 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.4 | Pearson Correlation | .179 | -.209 | -.060 | 1 | .042 | .252 | .258 | -.062 | -.305* | .330 |
| | Sig. (2-tailed) | .200 | .133 | .668 | | .764 | .069 | .062 | .661 | .026 | .010 |

| | | | | | | | | | | | |
|----------------|---------------------|--------|--------|-------|--------|-------|--------|--------|--------|-------|------|
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.5 | Pearson Correlation | -.079 | .101 | .075 | .042 | 1 | .138 | .037 | .063 | -.102 | .325 |
| | Sig. (2-tailed) | .572 | .470 | .596 | .764 | | .325 | .791 | .656 | .467 | .012 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.6 | Pearson Correlation | .584** | -.063 | -.099 | .252 | .138 | 1 | .342* | .374** | -.021 | .663 |
| | Sig. (2-tailed) | .000 | .652 | .480 | .069 | .325 | | .012 | .006 | .881 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.7 | Pearson Correlation | .479** | -.085 | .125 | .258 | .037 | .342* | 1 | .007 | -.023 | .516 |
| | Sig. (2-tailed) | .000 | .546 | .373 | .062 | .791 | .012 | | .960 | .868 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.8 | Pearson Correlation | .092 | -.038 | .021 | -.062 | .063 | .374** | .007 | 1 | -.019 | .547 |
| | Sig. (2-tailed) | .514 | .787 | .881 | .661 | .656 | .006 | .960 | | .890 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| x5.9 | Pearson Correlation | -.041 | .431** | .061 | -.305* | -.102 | -.021 | -.023 | -.019 | 1 | .332 |
| | Sig. (2-tailed) | .773 | .001 | .665 | .026 | .467 | .881 | .868 | .890 | | .012 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Integrit as | Pearson Correlation | .414** | .395 | .350 | .330* | .326* | .663** | .516** | .547** | .332 | |
| | Sig. (2-tailed) | .002 | .007 | .011 | .016 | .017 | .000 | .000 | .000 | .015 | |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Correlations

| | | y2 | y2 | y8 | y4 | y5 | y6 | y7 | y8 | Kualitas Audit |
|----|---------------------|--------|-------|-------|--------|--------|--------|--------|--------|----------------|
| y2 | Pearson Correlation | 1 | .256 | .260 | .809** | .382** | .215 | .441** | .338* | .551** |
| | Sig. (2-tailed) | | .065 | .060 | .000 | .005 | .122 | .001 | .013 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y2 | Pearson Correlation | .256 | 1 | .161 | .314* | .283* | -.023 | .108 | .232 | .439** |
| | Sig. (2-tailed) | .065 | | .249 | .022 | .040 | .873 | .443 | .094 | .001 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y8 | Pearson Correlation | .260 | .161 | 1 | .234 | .086 | .245 | .279* | .080 | .640** |
| | Sig. (2-tailed) | .060 | .249 | | .092 | .543 | .077 | .043 | .570 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y4 | Pearson Correlation | .809** | .314* | .234 | 1 | .291* | .381** | .352** | .227 | .633** |
| | Sig. (2-tailed) | .000 | .022 | .092 | | .035 | .005 | .010 | .103 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y5 | Pearson Correlation | .382** | .283* | .086 | .291* | 1 | .001 | .178 | .752** | .393** |
| | Sig. (2-tailed) | .005 | .040 | .543 | .035 | | .993 | .202 | .000 | .004 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y6 | Pearson Correlation | .215 | -.023 | .245 | .381** | .001 | 1 | -.082 | .023 | .519** |
| | Sig. (2-tailed) | .122 | .873 | .077 | .005 | .993 | | .559 | .873 | .000 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y7 | Pearson Correlation | .441** | .108 | .279* | .352** | .178 | -.082 | 1 | .091 | .375** |
| | Sig. (2-tailed) | .001 | .443 | .043 | .010 | .202 | .559 | | .517 | .006 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| y8 | Pearson Correlation | .338* | .232 | .080 | .227 | .752** | .023 | .091 | 1 | .387** |

| | | | | | | | | | | |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| | Sig. (2-tailed) | .013 | .094 | .570 | .103 | .000 | .873 | .517 | | .004 |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |
| Kualitas | Pearson Correlation | .551** | .439** | .640** | .633** | .393** | .519** | .375** | .387** | 1 |
| Audit | Sig. (2-tailed) | .000 | .001 | .000 | .000 | .004 | .000 | .006 | .004 | |
| | N | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 | 53 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Descriptive Statistics

| | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|-------|---------|---------|---------|----------------|
| x5.1 | 53 | 1.00 | 3.00 | 4.00 | 3.0566 | .23330 |
| x5.2 | 53 | 2.00 | 2.00 | 4.00 | 3.3019 | .50326 |
| x5.3 | 53 | 2.00 | 2.00 | 4.00 | 2.7925 | .49453 |
| x5.4 | 53 | 3.00 | 1.00 | 4.00 | 2.3585 | .68203 |
| x5.5 | 53 | 3.00 | 1.00 | 4.00 | 2.6792 | .89386 |
| x5.6 | 53 | 3.00 | 1.00 | 4.00 | 2.6415 | .76194 |
| x5.7 | 53 | 3.00 | 1.00 | 4.00 | 2.6604 | .70557 |
| x5.8 | 53 | 3.00 | 1.00 | 4.00 | 2.6792 | .87208 |
| x5.9 | 53 | 2.00 | 2.00 | 4.00 | 3.0189 | .77187 |
| Integritas | 53 | 9.00 | 20.00 | 29.00 | 25.1887 | 2.34567 |
| Valid N (listwise) | 53 | | | | | |

LAMPIRAN 8

UJI NORMALITAS

NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|---------------------------------|----------------|-------------------------|
| N | | 53 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | .96699985 |
| Most Extreme Differences | Absolute | .097 |
| | Positive | .066 |
| | Negative | -.097 |
| Kolmogorov-Smirnov Z | | .703 |
| Asymp. Sig. (2-tailed) | | .706 |
| a. Test distribution is Normal. | | |

LAMPIRAN 9

ANALISIS REGRESI

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|---------|
| 1 | integritas x5, motivasi x3, akuntabilitas x4, independensi x2, kompetensi x1 ^a | | . Enter |

a. All requested variables entered.

b. Dependent Variable: kualitas audit y

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .923 ^a | .742 | . | .95908 |

a. Predictors: (Constant), integritas x5, motivasi x3, akuntabilitas x4, independensi x2, kompetensi x1

b. Dependent Variable: kualitas audit y

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 248.239 | 5 | 49.648 | 53.974 | .000 ^a |
| | Residual | 43.233 | 47 | .920 | | |
| | Total | 291.472 | 52 | | | |

a. Predictors: (Constant), integritas x5, motivasi x3, akuntabilitas x4, independensi x2, kompetensi x1

b. Dependent Variable: kualitas audit y

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-----|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 2.344 | 2.161 | | 1.085 | .284 | | |

| | | | | | | | |
|------------------|------|------|------|-------|------|------|---|
| kompetensi x1 | .207 | .080 | .233 | 2.579 | .013 | .386 | 2 |
| independensi x2 | .296 | .083 | .850 | 9.589 | .101 | .402 | 2 |
| motivasi x3 | .113 | .072 | .112 | 1.554 | .127 | .606 | 1 |
| akuntabilitas x4 | .267 | .132 | .134 | 2.030 | .048 | .724 | 1 |
| integritas x5 | .166 | .082 | .165 | 2.026 | .048 | .476 | 2 |

a. Dependent Variable: kualitas audit y

LAMPIRAN 10

UJI HETEROKEDASITAS

Regression

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|---|-------------------|---------|
| 1 | integritas x5, kompetensi x1, akuntabilitas x4, motivasi x3, independensi x2 ^a | | . Enter |

a. All requested variables entered.

b. Dependent Variable: ABS_res

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .321 ^a | .103 | .008 | .60455 |

a. Predictors: (Constant), integritas x5, kompetensi x1, akuntabilitas x4, motivasi x3, independensi x2

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|-------|----------------|----|-------------|---|------|
|-------|----------------|----|-------------|---|------|

| | | | | | | |
|---|------------|--------|----|------|-------|-------------------|
| 1 | Regression | 1.975 | 5 | .395 | 1.081 | .383 ^a |
| | Residual | 17.178 | 47 | .365 | | |
| | Total | 19.153 | 52 | | | |

a. Predictors: (Constant), integritas x5, akuntabilitas x4, motivasi x3, kompetensi x1, independensi x2

b. Dependent Variable: ABS_RES

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .555 | 1.357 | | .409 | .684 |
| | kompetensi x1 | .009 | .050 | .038 | .173 | .864 |
| | independensi x2 | .064 | .053 | .265 | 1.199 | .237 |
| | motivasi x3 | -.079 | .044 | -.314 | -1.800 | .078 |
| | akuntabilitas x4 | .088 | .082 | .173 | 1.074 | .288 |
| | integritas x5 | -.037 | .054 | -.142 | -.682 | .499 |

a. Dependent Variable: ABS_res

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|--------|----------------|----|
| Predicted Value | .1771 | 1.1794 | .6658 | .19488 | 53 |
| Residual | -.67321 | 2.46776 | .00000 | .57475 | 53 |
| Std. Predicted Value | -2.508 | 2.635 | .000 | 1.000 | 53 |
| Std. Residual | -1.114 | 4.082 | .000 | .951 | 53 |

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|---------|---------|--------|----------------|----|
| Predicted Value | .1771 | 1.1794 | .6658 | .19488 | 53 |
| Residual | -.67321 | 2.46776 | .00000 | .57475 | 53 |
| Std. Predicted Value | -2.508 | 2.635 | .000 | 1.000 | 53 |
| Std. Residual | -1.114 | 4.082 | .000 | .951 | 53 |

a. Dependent Variable: ABS_RES